

Maine Revised Statutes
Title 36: TAXATION
Chapter 703: CIGARETTE TAX

§4362-A. LICENSES

1. Generally. A distributor doing business in this State shall obtain a license from the assessor. A license must be obtained for each wholesale outlet maintained by the distributor. A distributor's license must be prominently displayed on the premises covered by the license.

[1997, c. 458, §3 (NEW) .]

2. Applications; forms. An application for a distributor's license must be made on a form prescribed and issued by the assessor. Licenses are issued in the form prescribed by the assessor and must contain the name and address of the licensed distributor, the address of the place of business and such other information as the assessor may require for the proper administration of this chapter.

[2007, c. 438, §89 (AMD) .]

3. Expiration and reissuance. A distributor's license expires one year from the 30th day of June next succeeding the date of issuance unless sooner revoked by the assessor pursuant to subsection 5 or unless the business with respect to which the license was issued is sold, in either of which cases the holder of the license shall immediately surrender it to the assessor.

A person may not be issued a distributor's license or granted a renewal of a license unless the person certifies in writing to the Attorney General that the person is in compliance with Title 22, section 1580-L.

[2003, c. 439, §2 (AMD) .]

4. Penalties. The following penalties apply to violations of this section.

A. A distributor who imports into this State any cigarettes without holding a distributor's license issued by the assessor pursuant to this section commits a civil violation for which a fine of not less than \$250 and not more than \$500 must be adjudged. [2003, c. 452, Pt. U, §9 (NEW); 2003, c. 452, Pt. X, §2 (AFF) .]

B. A distributor who violates paragraph A after having been previously adjudicated as violating paragraph A commits a civil violation for which a fine of not less than \$500 and not more than \$1,000 must be adjudged for each subsequent violation. [2003, c. 452, Pt. U, §9 (NEW); 2003, c. 452, Pt. X, §2 (AFF) .]

C. A distributor who sells at wholesale, offers for sale at wholesale or possesses with intent to sell at wholesale any cigarettes without holding a distributor's license issued by the assessor pursuant to this section commits a civil violation for which a fine of not less than \$250 and not more than \$500 must be adjudged. [2003, c. 452, Pt. U, §9 (NEW); 2003, c. 452, Pt. X, §2 (AFF) .]

D. A distributor who violates paragraph C after having been previously adjudicated as violating paragraph C commits a civil violation for which a fine of not less than \$500 and not more than \$1,000 must be adjudged for each subsequent violation. [2003, c. 452, Pt. U, §9 (NEW); 2003, c. 452, Pt. X, §2 (AFF) .]

[2003, c. 452, Pt. U, §9 (RPR); 2003, c. 452, Pt. X, §2 (AFF) .]

5. Revocation or suspension. The assessor may revoke or suspend the license of a distributor for failure to comply with any provision of this chapter or if the distributor no longer imports or sells cigarettes. Any person aggrieved by a revocation or suspension may request reconsideration as provided in section 151.

[2007, c. 438, §90 (AMD) .]

SECTION HISTORY

1997, c. 458, §3 (NEW). 2001, c. 526, §3 (AMD). 2003, c. 439, §2 (AMD). 2003, c. 452, §U9 (AMD). 2003, c. 452, §X2 (AFF). 2007, c. 438, §§89,90 (AMD) .

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